IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 23RD MAY 2007 / 2ND JYAISHTA 1929

WP(C).No. 15467 of 2007(N)

PETITIONER:

M/S.SAKTHI TIMBER & SAW MILLS,
CHUNNAMBUTHARA, PALAKKAD REP. BY
MANAGING PARTNER K.SHANMUGHAN.

BY ADV. SRI.M.C.JOHN

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

2. THE ADDITIONAL SALES TAX OFFICER,
NO.II, FIRST CIRCLE, PALAKKAD.

3. THE DEPUTY TAHSILDAR, REVENUE RECOVERY,
PALAKKAD.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23/05/2007, THE COURT ON 23/05/2007 DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.15467 of 200

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Dated this the 23rd day of May, 2007.

JUDGMENT

The petitioner is challenging Ext.P5 order issued by the first appellate authority directing payment of 50% as a condition for stay. Even though it is not correct to go into the merits of the case, having regard to the contentions and the findings in the assessment order, I modify Ext.P5 by reducing payment to one third instead of 50% granting further one month time from today to make payment. The appellate authority is directed to take up the appeal out of turn and dispose of the same within two months from the date of making payment as stated above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms